PART B - FEE(S) TRANSMITTAL

or <u>Fax</u>

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Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450 (571)-273-2885

INSTRUCTIONS: This form the product of for transmitting the ISSUE FEE and PUBLICATION FEE (if required). Blocks 1 through 5 should be completed where appropriate. All further correspondence including the Patent, advance orders and notification of maintenance fees will be mailed to the current correspondence address as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee notifications.

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06/12/2006

MCDERMOTT, WILL & EMERY LLP 600 13th Street, N.W. **WASHINGTON, DC 20005-3096**

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Note: A certificate of mailing can only be used for domestic mailings of the Fee(s) Transmittal. This certificate cannot be used for any other accompanying papers. Each additional paper, such as an assignment or formal drawing, must have its own certificate of mailing or transmission.

Certificate of Mailing or Transmission I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.

(Depositor's name) (Signature (Date

FIRST NAMED INVENTOR ATTORNEY DOCKET NO. CONFIRMATION NO. APPLICATION NO. FILING DATE 3392 09/774,709 02/01/2001 Daisaku Horie 44239-076

TITLE OF INVENTION: IMAGE PROCESSING DEVICE, IMAGE PROCESSING METHOD AND IMAGE PROCESSING PROGRAM FOR JOINING A PLURALITY OF DIVIDED IMAGES

APPLN. TYPE	SMALL ENTITY	ISSUE FE	EE	PUBLICATION FEE	TOTAL FEE(S) DUE		DATE DUE	
nonprovisional	NO	\$1400		\$300	\$1700		09/12/2006	
EXAMINER		ART UNIT		CLASS-SUBCLASS				
SELBY, GEVELL V		2622		348-218000				
Change of correspondence address or indication of "Fee Address" (37 CFR 1.363). Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached. "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.			2. For printing on the patent front page, list (1) the names of up to 3 registered patent attorneys or agents OR, alternatively, (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed. 1 McDERMOTT WILL & EMERY LLP					LL &
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4b. Payment of Fee(s): A check in the amount of the fee(s) is enclosed.

4a. The following fee(s) are enclosed: Issue Fee Publication Fee (No small entity discount permitted)

Payment by credit card. Form PTO-2038 is attached.

The Director is hereby authorized by charge the required fee(s), or credit any overpayment, to Deposit Account Number 500417 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above) a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.

Advance Order - # of Copies ___

b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above.
NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature Michael Typed or printed name

September 11, 2006 Date

36,139 Fogarty Registration No.

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 38 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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